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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Soichi Kato Art Unit: 3743
Application No. 10/788,474 Examiner: DUONG, THO V
Filed: 03/01/2004
Title: HEAT EXCHANGER

REPLY TO NON-FINAL ACTION

Commissioner of Patents Submitted: 11/04/2004
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action of 08/11/2004, please
amend the above-identified application as follows:

Amendments to the claims are reflected in the listing of
claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.